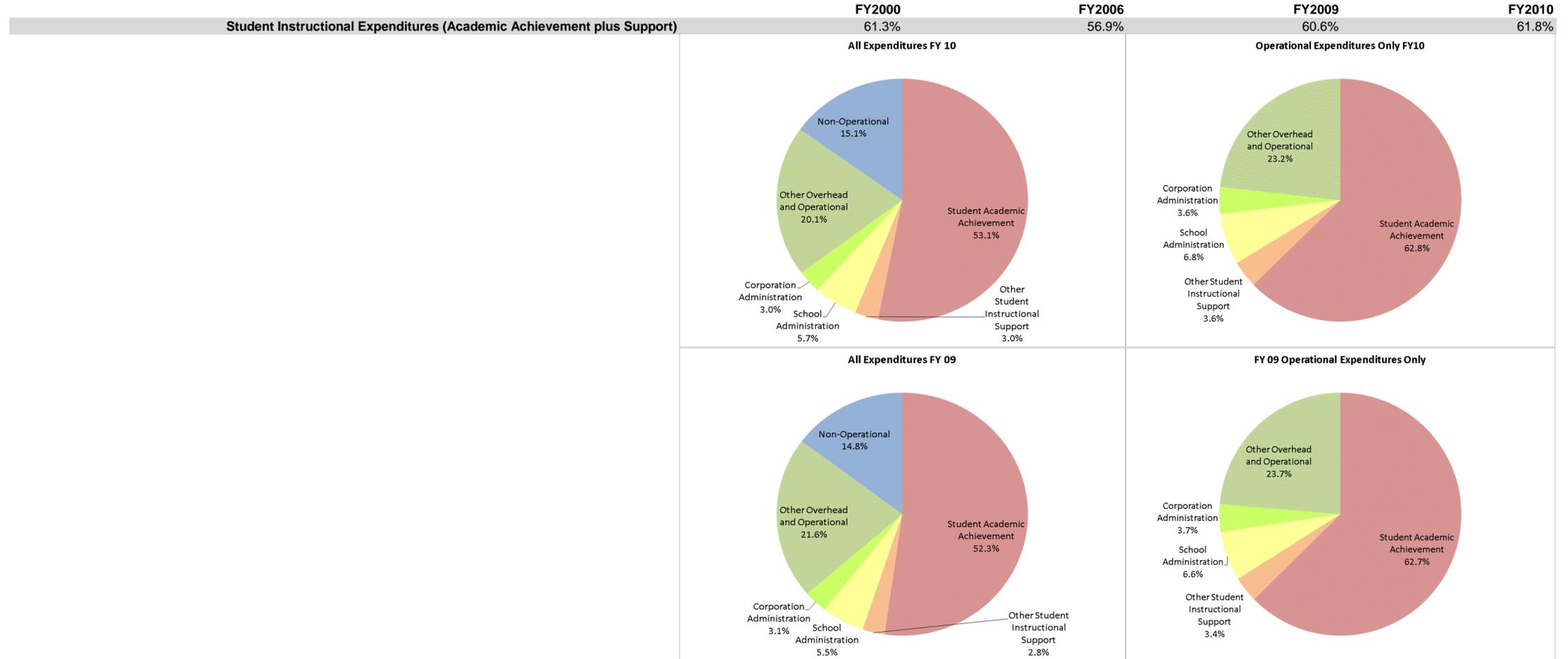


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Delaware Community School Corp (1875)

Delaware Community School Corp (1875)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$10,508,516	53.1%	\$12,005,133	49.0%	\$13,710,830	52.3%	\$13,991,058	53.1%
Student Instructional Support	\$1,617,937	8.2%	\$1,943,984	7.9%	\$2,184,619	8.3%	\$2,289,651	8.7%
Overhead and Operational	\$3,975,430	20.1%	\$6,096,508	24.9%	\$6,461,754	24.6%	\$6,076,417	23.1%
Nonoperational	\$3,680,365	18.6%	\$4,454,162	18.2%	\$3,873,615	14.8%	\$3,979,900	15.1%
Grand Total	\$19,782,248		\$24,499,786		\$26,230,819		\$26,337,026	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$249,132	\$531,115	\$582,795		134%	10%
	11100 Regular Programs; Elementary	\$3,085,692	\$3,283,644	\$4,613,204	\$4,847,040	57%	48%	5%
	11200 Regular Programs; Middle/Junior High	\$1,614,702	\$1,858,033	\$2,270,567	\$2,235,394	38%	20%	-2%
	11300 Regular Programs; High School	\$1,931,701	\$2,024,135	\$3,070,174	\$3,162,517	64%	56%	3%
	11420 Vocational Education; Agriculture B	\$86,713	\$113,245	\$168,164	\$171,290	98%	51%	2%
	11430 Vocational Education; Distributive Education	\$457	\$19,796	\$0	\$0	-100%	-100%	
	11450 Vocational Education; Consumer and Homemaking	\$63,418	\$70,023	\$132,126	\$108,962	72%	56%	-18%
	11470 Vocational Education; Business Education	\$60,613	\$81,001	\$128,445	\$131,208	116%	62%	2%
	11590 Other Vocational Education Programs	\$9,000	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$31,594	\$136,227	\$129,673		310%	-5%
	11910 Other Regular Programs; Competency Testing	\$0	\$7,305	\$9,189	\$1,804		-75%	-80%
	11920 Other Regular Programs; Project 4R	\$1,094	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$85,749	\$82,858	\$37,590	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$53,735	\$39,361			-27%
	12210 Mental Disabilities; Mild Mental Disabilities	\$78,606	\$135,341	\$175,563	\$199,970	154%	48%	14%
	12340 Physical Impairment; Hearing Impairment	\$0	\$452	\$1,830	\$83		-82%	-95%
	12350 Physical Impairment; Homebound	\$5,630	\$4,911	\$14,579	\$3,355	-40%	-32%	-77%
	12510 Culturally Different; Communication Disorders	\$134,693	\$146,171	\$192,899	\$196,748	46%	35%	2%
	12520 Culturally Different; Compensatory	\$0	\$420	\$0	\$0		-100%	
	12610 Learning Disability	\$355,497	\$359,380	\$578,464	\$593,901	67%	65%	3%
	12900 Other Special Programs	\$675	\$17,814	\$16,527	\$27,196	> 500%	53%	65%
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$6,640			
	14300 Summer School Programs; High School	\$27,593	\$10,197	\$32,474	\$34,672	26%	240%	7%
	15100 Enrichment Programs; Non-Credit	\$0	\$13,043	\$2,751	\$6,521		-50%	137%
	16100 Remediation Testing	\$29,523	\$7,557	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$52,769	\$97,873	\$80,383	\$30,408	-42%	-69%	-62%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$176,258	\$103,837	\$204,909	\$199,061	13%	92%	-3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$299,069	\$420,942	\$564,509	\$625,497	109%	49%	11%
	22110 Improvement of Instruction; Service Area Direction	\$500	\$20,730	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$89,653	\$10,107	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$20,689	\$11,846	\$15,422	\$10,805	-48%	-9%	-30%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$29,627	\$3,197	\$11,000	\$500	-98%	-84%	-95%
	22210 Library/Media Services; Service Area Direction	\$0	\$9,734	\$9,403	\$11,346		17%	21%
	22220 Library/Media Services; School Library	\$198,143	\$236,212	\$262,857	\$249,248	26%	6%	-5%
	22230 Library/Media Services; Audiovisual	\$3,495	\$3,222	\$4,447	\$2,580	-26%	-20%	-42%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$63,045	\$90,292	\$115,324	\$89,377	42%	-1%	-22%
	22290 Library/Media Services; Other Educational Media Services	\$5,416	\$6,773	\$4,953	\$1,284	-76%	-81%	-74%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$30,138			
	22360 Instruction, Related Technology; Network Support	\$0	\$10,377	\$2,271	\$12,016		16%	429%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$182,613	\$0	\$0	\$0	-100%		
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$71,448	\$0	\$0	\$0	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$299,802	\$261,015	\$238,530		-20%	-9%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$985	\$8,716	\$11,138		> 500%	28%
	26497 2007 Account Code - Teachers Retirement Fund	\$192,862	\$246,841	\$0	\$0			
Student Academic Achievement Total		\$8,956,944	\$10,088,821	\$13,710,830	\$13,991,058	56%	39%	2%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$337,431	\$335,222	\$450,134	\$462,953	37%	38%	3%
	21230 Guidance Services; Appraisal Services	\$45,068	\$74,969	\$103,960	\$120,336	167%	61%	16%
	21290 Guidance Services; Other Guidance Services	\$928	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$103,879	\$146,486	\$191,883	\$208,074	100%	42%	8%
	21390 Health Services; Other Health Services	\$7,986	\$15,863	\$0	\$0	-100%	-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$62	\$0	\$50	\$0	-100%		-100%
	24100 Office of The Principal	\$848,507	\$1,006,581	\$1,438,592	\$1,469,160	73%	46%	2%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$29,128			
Student Instructional Support Total		\$1,343,862	\$1,579,121	\$2,184,619	\$2,289,651	70%	45%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$12,587	\$12,344	23%	23%	-2%
	23120 Board of Education; Service Area Assistants	\$51,879	\$33,876	\$93,072	\$119,997	131%	254%	29%
	23150 Board of Education; Legal Services	\$33,546	\$50,102	\$13,787	\$22,471	-33%	-55%	63%
	23160 Board of Education; Promotion Expenses	\$3,318	\$1,973	\$2,738	\$3,281	-1%	66%	20%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23190 Board of Education; Other Governing Body Services	\$7,732	\$13,362	\$15,243	\$9,626	24%	-28%	-37%
	23210 Executive Administration; Office of The Superintendent	\$169,381	\$287,502	\$311,554	\$286,465	69%	0%	-8%
	23230 Executive Administration; Staff Relations and Negotiations	\$7,150	\$67	\$0	\$158	-98%	135%	
	23290 Executive Administration; Other Executive Administration Services	\$0	\$8,426	\$9,535	\$6,710		-20%	-30%
	25110 Fiscal Services; Office of The Business Manager	\$59,165	\$136,348	\$89,678	\$129,323	119%	-5%	44%
	25191 Other Fiscal Services; Refund of Revenue	\$1,917	\$218	\$4,951	\$2,028	6%	> 500%	-59%
	25193 Other Fiscal Services; Printed Forms	\$2,170	\$7,519	\$2,694	\$1,614	-26%	-79%	-40%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$923	\$0	\$0		-100%	
	25196 Other Fiscal Services; Cash Change	\$400	\$2,225	\$950	\$1,100	175%	-51%	16%
	25199 Other Fiscal Services; Other	\$0	\$0	\$50,647	\$1,250			-98%
	25750 Personnel Services; Health Services	\$0	\$558	\$0	\$0		-100%	
	25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$0	\$42,568			
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$559	\$745			33%
	25920 Ditch Assessments	\$241	\$267	\$3,893	\$7,787	> 500%	> 500%	100%
	25990 Other Support Services, Central	\$0	\$2,242	\$188,748	\$141,302		> 500%	-25%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,418,956	\$1,880,511	\$2,190,550	\$2,318,522	63%	23%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,154	\$5,380	\$0	\$0	-100%	-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$196,709	\$449,214	\$318,876	\$200,590	2%	-55%	-37%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,310	\$689	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$78,443	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$181	\$3,104	\$330	\$39	-78%	-99%	-88%
	26600 Operation and Maintenance of Plant Services; Security Services	\$24,422	\$25,462	\$34,380	\$36,124	48%	42%	5%
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,622	\$152,384	\$174,482	\$175,115	321%	15%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$2,687	\$1,107	\$437		-84%	-61%
	27010 Student Transportation; Service Area Direction	\$140,347	\$166,290	\$185,897	\$172,903	23%	4%	-7%
	27100 Student Transportation; Vehicle Operation	\$390,249	\$471,323	\$677,637	\$704,090	80%	49%	4%
	27200 Student Transportation; Monitoring Services	\$11,461	\$36,013	\$52,476	\$58,328	409%	62%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$217,971	\$325,091	\$404,446	\$421,073	93%	30%	4%
	27400 Student Transportation; Purchase of School Buses	\$107,125	\$502,379	\$446,601	\$157,785	47%	-69%	-65%
	27500 Student Transportation; Insurance on Buses	\$15,836	\$13,477	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$33,977	\$28,746	\$38,174	\$31,655	-7%	10%	-17%
	27910 Student Transportation; Bus Driver Training	\$1,196	\$2,082	\$361	\$1,219	2%	-41%	238%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$28,487	\$22,119			-22%
	31200 Food Services Operations; Food Preparation and Dispensing	\$322,975	\$395,435	\$460,092	\$464,940	44%	18%	1%
	31400 Food Services Operations; Food Purchases	\$285,732	\$464,731	\$550,213	\$464,693	63%	0%	-16%
	31900 Other Food Services	\$33,832	\$75,222	\$97,011	\$58,019	71%	-23%	-40%
Overhead and Operational Total		\$3,591,953	\$5,634,271	\$6,461,754	\$6,076,417	69%	8%	-6%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$408	\$605			48%
	33200 Community Recreation	\$0	\$0	\$29,029	\$22,606			-22%
	33400 Athletic Coaches	\$165,066	\$251,505	\$307,080	\$306,188	85%	22%	0%
	33930 Latch Key Kid Program	\$902	\$0	\$0	\$0	-100%		
	33940 Child Care Services	\$2,078	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$4,446	\$122	\$0	\$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$6,294	\$335,194			> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$4,748	\$22,391	-\$6,333	\$11,462	141%	-49%	
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$28,131	\$8,090	\$0		-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$319,516	\$555,612	\$1,045,218	\$580,606	82%	4%	-44%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$75,865	\$80,258	\$35,867		-53%	-55%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$15,590	\$19,859	\$29,722		91%	50%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$17,211	\$178,833	\$97,557	\$394,960	> 500%	121%	305%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$17,726	\$2,932	\$45,156	\$65,909	272%	> 500%	46%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$409,334	\$330,603	\$233,349	\$194,994	-52%	-41%	-16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,928	\$20,344	\$9,630	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$25,000	\$180,000	\$185,000		> 500%	3%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$220,000	\$0	\$0	\$0	-100%		
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$160,000	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$185,069	\$244,833	\$237,512		28%	-3%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$6,050	\$0	\$0	\$0	-100%		
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$259,440	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,403,523	\$2,275,042	\$1,170,000	\$1,220,000	-49%	-46%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$402,688	\$358,175			-11%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$9,432	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Delaware Community School Corp (1875)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	54200 Common School Fund; Principal	\$40,980	\$0	\$0	\$0	-100%		
	60700 Nonprogramed Charges; Scholarships	\$1,000	\$1,800	\$500	\$1,100	10%	-39%	120%
Nonoperational Total		\$3,645,941	\$4,388,280	\$3,873,615	\$3,979,900	9%	-9%	3%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$140,452	\$110,327	\$0	\$0			
	26492 2007 Account Code - Social Security	\$859,768	\$977,154	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$27,384	\$4,557	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$891,629	\$1,382,005	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,023	\$12,831	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$321,292	\$322,418	\$0	\$0			
Prorated By Fund Total		\$2,243,547	\$2,809,293	\$0	\$0			